

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re REFCO INC. SECURITIES LITIGATION	:	Case No. 07-md-1902 (JSR)
	:	
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This Document Relates To:

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KENNETH M. KRYSS, <i>et al.</i> ,	:	
	:	Case No. 08-cv-7416 (JSR)
Plaintiffs,	:	
	:	
-against-	:	
	:	
ROBERT AARON, <i>et al.</i> ,	:	
	:	
Defendants.	:	
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**DECLARATION OF MASON SIMPSON IN SUPPORT OF
PLAINTIFFS' REPLY MEMORANDUM OF LAW IN FURTHER
SUPPORT OF MOTION TO DISMISS COUNTERCLAIMS ASSERTED
BY DPM DEFENDANTS AND GUY CASTRANOVA**

Mason C. Simpson declares as follows:

1. I am a member of the law firm Brown Rudnick LLP, co-counsel, with Beus Gilbert PLLC, for plaintiffs Kenneth M. Kryss, *et al.* ("Plaintiffs") in the above-captioned action. I am admitted to practice before this Court. I respectfully submit this declaration in support of Plaintiffs' Reply Memorandum of Law In Further Support of Motion to Dismiss Counterclaims Asserted by DPM Defendants and Guy Castranova.

2. Attached hereto as Exhibit A is a true and correct copy of the SPhinX Ltd. Offering Memorandum, dated July 12, 2002.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on October 21, 2011



MASON C. SIMPSON